



INTERNAL AUDIT SUBSTANTIVE TESTING CLERK OF THE CIRCUIT COURT

June 2, 2003

Roanoke City Council Audit Committee
Roanoke, Virginia

We have completed our portion of the audit of the Clerk of the Circuit Court. Our audit work was performed in accordance with government auditing standards.

PURPOSE

The Auditor of Public Accounts (APA) and Municipal Auditing have established an agreement to equally divide the audit work for the Clerk of the Circuit Court. Municipal Auditing conducts one-half of the work in lieu of the City paying the APA for their services.

SCOPE

The scope of this audit consisted of testing civil cases, deeds, wills, and trust funds processed between the period of October 1, 2001 through September 30, 2002.

METHODOLOGY

The APA provided an audit program with detailed objectives and attributes to test. Municipal Auditing randomly selected samples of civil cases, deeds, wills, and trust funds based on criteria set forth by the APA. The sample case files for civil cases, deeds, and wills were reviewed to verify collection of the proper accounting and processing fees as specified by the Virginia State Code. The sample of case files for trust funds was reviewed to verify the collection, disbursement and the proper accounting and processing of fees and interest as specified in the Virginia State Code.

RESULTS

In the portion of the test work that we performed, all areas met the criteria defined by the Auditor of Public Accounts (APA). The test of will processing indicated that 10 of 10 sample wills were compliant with regard to state mandated fee assessment and recording requirements. The test of deeds indicated that 10 of 10 sample deeds were compliant with regard to state mandated fee assessment and recording requirements. The test of civil and law processing indicated that 10 of 10 sample cases were compliant with regard to state mandated fee assessment and recording requirements. The test of the Annual Report accounts indicated that the Annual Report balances agree to the bank balance as of 6/30/02.

The test of Trust Funds indicated that new orders are deposited intact and on a timely basis, interest earnings are being properly posted to the trust fund accounts with correct commission fee assessments, and disbursements of trust fund monies appear to be in compliance with Virginia Code requirements.

CONCLUSION

We completed our portion of the APA audit program related to wills, deeds, and trusts. We noted no significant findings and have conveyed our work papers to the APA auditor in-charge. The APA is responsible for issuing the final report, which we have attached.

We would like to thank the management and staff of the Clerk of the Circuit Court offices for their cooperation and assistance during the course of this audit.

Kevin Nicholson, CPA
Senior Auditor

Drew Harmon, CPA, CIA
Municipal Auditor

Pamela Mosdell, CISA, CIA
Information Systems Auditor

Michael Tuck, CPA, CGAP
Assistant Municipal Auditor